

**DEPARTMENT OF STATE REVENUE
LETTER OF FINDINGS NUMBER: 03-0009P
Sales Tax
For the Month ended October 31, 2002**

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ISSUE(S)

I. Tax Administration – Penalty

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer filed its return with payment late and was assessed a penalty.

Taxpayer filed a penalty protest dated December 11, 2002. Taxpayer states that it was late by one day and states that the error was unintentional and due solely to human error.

I. Tax Administration – Penalty

DISCUSSION

Taxpayer protests the penalty assessed and states that it was late due to human error. Taxpayer further states that it has always paid its taxes in full and timely.

Taxpayer failed to remit its tax timely and has not provided reasonable cause to allow the department to waive the penalty. An oversight is not reasonable cause.

FINDING

Taxpayer's protest is denied.